

# Form W-2C – Corrected Wage and Tax Statement FAQs

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## What is a form W-2c?

A W-2C is a form used to make corrections on previously issued wage/tax information (W-2s) from current or prior years. Like Form W-2, it is a multi-use form used to report corrected wages to the IRS (Internal Revenue Service), FTB (Franchise Tax Board), and SSA (Social Security Administration).

## Why did I receive a Corrected Form W-2 (W-2C), Wage and Tax Statement form?

You received a Form W-2C from State Controller Betty Yee's Office due to changes in your original W-2 data or previously issued W-2C form. The changes resulted from the processing of payroll/NON-USPS documentation received from your personnel/payroll and/or accounting office and corrections made by the State Controller's Office.

SCO issues W-2Cs for the following reasons:

- Adjustment to the State Disability Insurance (SDI) gross wage base. SDI Adjustments are reported in Box 14 (Other) as "CASDI"
- Redeposit of payment issued in a prior tax year made after the close of the tax year.
- Adjustments to prior year social security/Medicare or state disability insurance deductions processed after the close of the tax year.

- Refund of FICA (social security/Medicare) taxes.
- Disability transactions affecting prior year taxes and/or taxable gross processed/reported after the close of the tax year.
- Social security number change processed after the close of the tax year.
- Employee name or Social Security Number correction
- Employee earnings or tax withholdings correction.
- Incorrect tax year.
- Repayment of Accounts Receivable for prior year overpayment of wages reported after the close of the tax year.
- Payments made for prior year salary advances, moving expenses/relocation.
- Fringe Benefits/Employee Business Expenses reported/corrected after the close of the tax year. Fringe Benefit Adjustments are reported in Boxes 1 (Wages, tips, other Compensation) and 14 (Other).
- Lump Sum Deferral.
- Late reporting of NON-USPS.
- Wage adjustments/transfers for employees working in multiple states/working remotely from home.
- NDI (Non-Disability Insurance)/TD (Total Disability) Pay to IDL (Industrial Disability Leave) Pay.
- Changes in Prior Year Taxable Gross due to:
  - Industrial Disability Leave, LC 4800
  - Repayment of an Accounts Receivable for a prior year
  - Late Reporting /Corrections of a Salary Advance/Offset
  - Late Reporting/Corrections of Moving Expense/Relocation
  - Late Reporting/Corrections of Fringe Benefits/Employee Business Expenses
  - Late Reporting/Corrections of Retirement Deduction Contributions Box 12 Codes "D" 401 (k), "E" Tax Sheltered Annuity 403 (b), "G" Deferred Compensation/Part time, Seasonal and Temporary employees contributed to the Civil Service/University PST Retirement Plan-457 (b), "L" Non-Taxable Standard Mileage/Moving Relocation Expenses, "AA" Roth 401, "EE" Roth 457 (b).

- SCO generates a form W-2C if issuance of Form 1099-MISC requires a corresponding Form W-2C indicating deceased employee wage corrections. Please see PPM Section I 913 for more information on issuance of Form 1099-MISC form.

## How do I request a form W-2C?

An employee requests a corrected W-2 via correspondence with their Personnel/Payroll Office.

## How often are W-2C forms produced?

SCO generates Forms W-2C monthly and normally forwards this form to agency/campus personnel offices around the 12th of the month.

## Where do I get my form W-2C?

Payroll Operations will forward the forms to Agency/Campus Personnel Offices accompanied by a form letter explaining the reason for the issuance of W-2C form. Personnel offices will forward the forms W-2C to individual employees (please refer to Payroll Procedures Manual (PPM) Section I 706).

## Do I need to amend my return if I received a W-2C form?

Please consult with your tax preparer to discuss this information and/or contact the Internal Revenue Service (IRS) and the Franchise Tax Board (FTB).

## Who should I contact if I have any further questions about my Form W-2C?

Please direct your questions concerning information shown on Form W-2C to SCO, Statewide Customer Contact Center at (916) 372-7200. Follow the prompts to reach the W-2 Unit for assistance. Direct all inquiries concerning federal and state tax returns to the IRS (Internal Revenue Service) or FTB (Franchise Tax Board) offices. For additional information, please refer to Payroll Procedures Manual (PPM) Section I 708.